

# Sri Aurobindo College

*Rajajinagar, Bangalore*

## Department of Commerce

### Program outcomes, Program Specific outcomes of Bachelor of Commerce ( BCOM )

#### **PROGRAM OUTCOME**

- Once the three year learning is complete under B.Com program, students would gain a thorough basic conceptual knowledge in the fields of trade, Commerce, Finance, Management, Marketing, Taxation and other related fields which can be applied in real-time business situation.
- The program-curriculum focuses on a number of specialisations which would contribute and equip the students with competencies to handle the challenges in the field of trade and commerce.
- The curricular and Co-curricular activities enhance the practical skills and develop critical thinking and logical decision making of the students.
- The courses offered include a number of value-based papers which ensure that students develop communication skills; interpersonal and soft skills develop leadership qualities and contribute for effective management of the business.
- The moral and ethical values inculcated in the curriculum make students responsible citizens and contribute for the well-being of the society.

#### **PROGRAM SPECIFIC OUTCOME**

- Students will have the skills in the areas of trade, commerce and management to handle the modern challenges of business OUTCOME activities.
- Students will have the relevant subject skills under the discipline of commerce. They will be able to apply both qualitative and quantitative knowledge to their future careers in business.
- Students will gain effective communication skills, decision making and problem solving abilities, in the day to day business activities.

- Students will prove their proficiency in completing higher studies and professional courses like M.com. MBA, CA, CS, CMA and other master programs.
- On the completion of the program, students will have the required skills to seek employment in government, banking, insurance, corporate, finance and other service industry or establish their own business and become entrepreneurs.
- It contributes for the all-round development of the students, with moral, ethical and human values for the wellbeing of the society.

**COURSE OUTCOME- REGULAR SYLLABUS (2014-2015)**

<b>Sl. No</b>	<b>Sem</b>	<b>Subject</b>	<b>Objective</b>
1.3	I	Financial accounting	To help the students with the accounting concepts, tools and techniques influencing Business Organizations.
1.4		Indian financial system	To help the students with regard to structure, organization and working of financial system in India.
1.5		Marketing and services management	To help the students with the principles of marketing and focus them towards Marketing and Management of Services
1.6		Corporate administration	To help the students to get familiarized with the existing Company Law and Secretarial Procedure.
		Methods and techniques for business decisions	To help students to get basic knowledge of mathematics and their application to commercial situations.
2.3	II	Advanced financial accounting	To help the students with the few accounting standards and make them familiar with the accounting procedures for different types of business.
2.4		Retail management	To help the students to acquire skills in Retail Management
2.5		Banking law and operations	To help the students with the law and operations of Banking
2.6		Quantitative analysis for business decisions-i	To help the students by providing basic knowledge of statistics and their application to business situations.
3.3	III	Corporate accounting	To help the students in Corporate Accounting.
3.4		Financial management	To help the students to understand the basic concepts of Financial

			Management and the role of Financial Management in decision-making
3.5		Business ethics	To help the students with basic knowledge of business ethics and values and its relevance in modern context.
3.6		Quantative analysis for business decisions-ii	To help the students with various statistical techniques for their application in Business Decisions.
3.7		Public relations and corporate communication	To help the students on the soft skills required to plan and pursue a career and empower them with employability skills.
4.3	IV	Advanced corporate accounting	To help the students to develop awareness about Corporate Accounting in conformity with the Provision of Companies' Act and latest amendments thereto with adoption of Accounting Standards.
4.4		Cost accounting	To help the students with the various concepts and elements of cost.
4.5		E-business and accounting	To help the students with E- Commerce models and Tally
4.6		Stock and commodity markets	To help the students with a conceptual framework of stock markets and Commodity Markets, functionaries in these markets and their mode of trading.
4.7		Principles of event management	To help the students with a conceptual framework of Event Management, Event Services, Conducting Event and Managing Public Relations.
5.1	V	Entrepreneurship development	To help the students to understand the basic concepts of entrepreneurship and preparing a business plan to start a small industry.

5.2		International financial reporting standards	To help the students to understand the need and method of presentation of financial statements in accordance with International Financial Reporting Standards.
5.3		Income tax - i	To help the students to the various provisions of Income Tax Act 1961 relating to computation of Income of individuals
5.4		Costing methods	To help the students on the use of cost accounting system in different nature of businesses.
6.1	VI	Business regulations	To help the students to various Business Regulations and familiarize them with common issues of relevance.
6.2		Principles and practice of auditing	To help the student's imparting knowledge about the principles and methods of auditing and their applications.
6.3		Income tax - ii	To help the students to understand the computation of Taxable Income and Tax Liability of individuals.
6.4		Management accounting	To help the students to understand the analysis and interpretation of financial statements with a view to prepare management reports for decision-making.
5.5	Accounting & Taxation Group	Advanced accounting	To help the students and make them familiar with the process and preparation of accounts of different types of organizations.
5.6		Goods and Service Tax	To help the students with the principles and provisions of Goods and Services Tax (GST), which is, implemented from 2017 under the notion of One Nation, One Tax and One Market.

6.5		Business Taxation	To help the students to understand assessment of Firms and Companies with regard to Income tax act, 1961 and to study the other existing Indirect tax provisions on goods not covered under GST.
6.6		Cost Management	To help the students to understand techniques used to control as well as reduce the cost.
5.5	Finance Group	International Financial Management	To help the students to develop the knowledge and skills expected of a Finance manager, in relation to investment, financing, and dividend policy decisions.
6.5		Performance Management	To help the students to develop knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning decision making, performance evaluation, and control
6.6		International Auditing and Assurance	To help the students at imparting knowledge of International Auditing and Assurance
5.5		Accounting information systems	To help the students by providing an insight into the way computerized information systems impact how the accounting data is captured, processed, and communicated. It introduces the technology, procedures, and controls that are necessary in modern accounting field.
5.6	Information & Technology Group	Enterprise resource planning	To help the students to understand that business processes can be integrated in a seamless chain.
6.5		Information technology and audit	To help the students by imparting knowledge about Auditing done with the use of Information Technology
6.6		Banking technology and management	To help the students with the banking technology and their recent

			developments and enhance their knowledge on modern banking concepts and techniques.
5.5	Banking & Insurance Group	International banking & forex management	To help the students to understand the various concepts of international banking and foreign exchange rate determination.
5.6		Life & general insurance	To help the students to understand various aspects of Life & General Insurance.
6.5		Risk management	To help the students to acquire skills in Risk Management.
6.6		Marketing of insurance products	To help the students to acquire skills in Marketing of Insurance Products